

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**West Lafayette Com School Corp (7875)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11100 Elementary	\$3,487,269	\$3,448,196	\$3,360,576	-4%	-3%
	11200 Middle/Junior High	\$940,510	\$1,077,802	\$1,016,855	8%	-6%
	11300 High School	\$2,146,857	\$2,515,554	\$2,517,867	17%	0%
	11350 Honors Diploma Award	\$0	\$79,210	\$0	n/a	-100%
	11920 Project 4R	\$6,067	\$0	\$0	-100%	n/a
	12210 Mild Mental Handicap	\$111,388	\$404,107	\$426,231	283%	5%
	12220 Moderate Mental Handicap	\$1,875	\$0	\$0	-100%	n/a
	12310 Orthopedic Impairment	\$4,349	\$0	\$0	-100%	n/a
	12510 Communication Disorder	\$0	\$54	\$0	n/a	-100%
	12520 Compensatory	\$12,102	\$198	\$645	-95%	226%
	12710 Equal Opportunity At Risk	\$140	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$630	\$0	\$0	-100%	n/a
	14100 Elementary	\$19,746	\$7,939	\$21,441	9%	170%
	14200 Middle/Junior High	\$0	\$9,557	\$1,034	n/a	-89%
	14300 High School	\$86,643	\$18,566	\$5,742	-93%	-69%
	15100 Non-Credit Enrichment Programs	\$12,000	\$6,037	\$0	-100%	-100%
	16100 Remediation Testing	\$8,582	\$53,472	\$73,227	> 500%	37%
	16200 Preventive Remediation	\$8,959	\$0	\$0	-100%	n/a
	22220 School Library	\$299,385	\$192,193	\$231,539	-23%	20%
	22230 Audiovisual	\$6,525	\$18,830	\$27,056	315%	44%
	22240 Education Television	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$667,623	\$730,323	\$697,666	5%	-4%
	25820 Textbooks and Repairs	\$176,061	\$242,177	\$134,723	-23%	-44%
	26497 Teachers Retirement Fund	\$266,960	\$374,647	\$401,953	51%	7%
	41100 Transfer Tuition	\$3,975	\$20,917	\$53,053	> 500%	154%
	41300 Area Vocational Schools	\$14,911	\$15,399	\$20,272	36%	32%
	41400 Joint Services and Supply	\$281,057	\$392,248	\$601,865	114%	53%
	41900 Other	\$0	\$0	\$2,600	n/a	n/a
<b>Student Academic Achievement Total</b>		<b>\$8,563,614</b>	<b>\$9,607,426</b>	<b>\$9,594,345</b>	<b>12%</b>	<b>0%</b>
<b>Student Instructional Support</b>						
	21120 Attendance Services	\$18,744	\$600	\$600	-97%	0%
	21220 Counseling Services	\$368,456	\$287,900	\$321,199	-13%	12%
	21240 Information Services	\$0	\$0	\$419	n/a	n/a
	21320 Medical Services	\$3,970	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$93,150	\$89,493	\$92,226	-1%	3%
	22110 Service Area Direction	\$1,290	\$11,277	\$4,625	259%	-59%
	22120 Instruction & Curriculum Development	\$84,275	\$111,328	\$82,803	-2%	-26%
	22130 Instructional Staff Training Services	\$73,979	\$45,713	\$69,223	-6%	51%
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$672	n/a	n/a

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	23110 Service Area Direction	\$12,763	\$18,495	\$16,323	28%	-12%
	23120 Service Area Assistants	\$57,914	\$103,368	\$105,987	83%	3%
	23210 Office of the Superintendent	\$161,844	\$78,277	\$95,702	-41%	22%
	23290 Other Executive Administrative Services	\$5,593	\$2,167	\$4,679	-16%	116%
	26420 Employment and Placement	\$0	\$0	\$39	n/a	n/a
	26440 Inservice Training (Non-Instructional)	\$227	\$0	\$0	-100%	n/a
	26450 Health Services	\$475	\$90	\$45	-91%	-50%
	26710 Technology Support and Maintenance	\$0	\$208,562	\$180,563	n/a	-13%
<b>Student Instructional Support Total</b>		<b>\$882,679</b>	<b>\$957,270</b>	<b>\$975,106</b>	<b>10%</b>	<b>2%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$13,118	\$74,979	\$78,190	496%	4%
	25110 Office of the Business Manager	\$92,161	\$198,061	\$261,061	183%	32%
	25230 Receiving and Disbursing Funds	\$0	\$500	\$0	n/a	-100%
	25250 Financial Accounting	\$98,518	\$4,623	\$2,612	-97%	-43%
	25291 Refund of Revenue	\$0	\$9,978	\$136	n/a	-99%
	25360 Rent of Buildings & Equipment	\$4,872	\$0	\$0	-100%	n/a
	25410 Service Area Direction	\$33,768	\$17,472	\$127	-100%	-99%
	25420 Maintenance of Buildings	\$1,031,344	\$1,401,244	\$1,253,833	22%	-11%
	25430 Maintenance of Grounds	\$193,972	\$85,833	\$23,173	-88%	-73%
	25440 Maintenance of Equipment	\$168,935	\$684,394	\$855,866	407%	25%
	25450 Vehicle Maintenance (other than buses)	\$28,634	\$6,072	\$8,839	-69%	46%
	25460 Security Services	\$0	\$31,294	\$33,641	n/a	8%
	25470 Insurance (other than buses)	\$107,042	\$106,933	\$183,503	71%	72%
	25510 Service Area Direction	\$0	\$15,509	-\$7,108	n/a	-146%
	25520 Vehicle Operation	\$87,415	\$137,563	\$136,784	56%	-1%
	25530 Monitoring Services	\$0	\$0	\$0	n/a	n/a
	25540 Vehicle Servicing and Maintenance	\$24,625	\$14,395	\$3,316	-87%	-77%
	25550 Purchase of School Buses	\$55,485	\$118,100	\$27,600	-50%	-77%
	25560 Insurance on Buses	\$11,500	\$11,922	\$29,016	152%	143%
	25580 Contracted Transportation Services	\$37,777	\$249,021	\$342,691	> 500%	38%
	25590 Other Pupil Transportation Services	\$0	\$54,626	\$70,138	n/a	28%
	25591 Bus Driver Training	\$0	\$0	\$254	n/a	n/a
	25610 Service Area Direction	\$33,439	\$45,640	\$36,248	8%	-21%
	25620 Food Preparation and Dispensing	\$92,723	\$148,502	\$170,778	84%	15%
	25640 Food Purchases	\$139,435	\$132,426	\$180,699	30%	36%
	25680 Dist. Of School Lunch Reimbursement	\$0	\$0	\$71	n/a	n/a
	25690 Other Food Services	\$6,439	\$28,217	\$36,895	473%	31%
	25720 Purchasing	\$0	\$17,547	\$19,446	n/a	11%
	25790 Other Internal Services	\$0	\$0	\$0	n/a	n/a
	26200 Planning, Research, Develop., & Evaluation	\$0	\$8,386	\$15,635	n/a	86%

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	26499 Other	\$0	\$79,465	\$82,700	n/a	4%
	29000 Support Services - Other	\$11,849	\$0	\$0	-100%	n/a
	31000 Direction of Community Services	\$0	\$0	\$0	n/a	n/a
	32000 Community Recreation	\$0	\$0	\$0	n/a	n/a
	34000 Athletic Coaches	\$109,143	\$271,867	\$250,758	130%	-8%
	39900 Other Community Services	\$143	\$3,304	\$3,622	> 500%	10%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$75,808	\$109,709	n/a	45%
<b>Overhead and Operational Total</b>		<b>\$2,382,338</b>	<b>\$4,033,680</b>	<b>\$4,210,231</b>	<b>77%</b>	<b>4%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$0	\$30,510	\$45,878	n/a	50%
	25330 Professional Services	\$267,357	\$103,695	\$50,654	-81%	-51%
	25350 Building Acquisition/Construction/Improvement	\$4,873,405	\$136,319	\$0	-100%	-100%
	25351 Building Acquisition/Construction/Improvement	\$0	\$1,585,531	\$1,336,475	n/a	-16%
	25355 Sports Facilities	\$0	\$19,571	\$111,208	n/a	468%
	25370 Purchase of Moveable Equipment	\$7,787	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$276,482	\$735,053	\$446,719	62%	-39%
	25390 Other Facilities Acquisition & Construction	\$0	\$78,893	\$107,824	n/a	37%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$88,400	\$88,278	n/a	0%
	51400 School Bus Loans, PRINCIPAL OF DEBT	\$0	\$0	\$0	n/a	n/a
	52400 School Bus Loans, INTEREST ON DEBT	\$0	\$0	\$0	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$2,750,000	\$2,888,500	\$2,888,000	5%	0%
	59100 Bond Registrars Fee	\$0	\$1,500	\$1,500	n/a	0%
<b>Nonoperational Total</b>		<b>\$8,175,032</b>	<b>\$5,667,972</b>	<b>\$5,076,536</b>	<b>-38%</b>	<b>-10%</b>
<b>prorated</b>						
	26491 PERF	\$122,759	\$111,999	\$84,316	-31%	-25%
	26492 Social Security	\$712,890	\$731,017	\$696,713	-2%	-5%
	26493 Workmen's Compensation	\$53,680	\$0	\$0	-100%	n/a
	26494 Group Insurance	\$462,362	\$1,017,588	\$1,156,770	150%	14%
	26496 Unemployment Compensation	\$0	\$4,940	\$12,541	n/a	154%
	26498 Severance/Early Retirement Pay	\$37,696	\$198,322	\$317,963	> 500%	60%
<b>prorated Total</b>		<b>\$1,389,387</b>	<b>\$2,063,866</b>	<b>\$2,268,304</b>	<b>63%</b>	<b>10%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$9,657,773	\$11,387,939	\$11,605,572	20%	2%	45.1%	51.0%	52.5%

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	Student Instructional Support	\$984,932	\$1,077,117	\$1,130,053	15%	5%	4.6%	4.8%	5.1%
	Overhead and Operational	\$2,575,313	\$4,197,187	\$4,312,361	67%	3%	12.0%	18.8%	19.5%
	Nonoperational	\$8,175,032	\$5,667,972	\$5,076,536	-38%	-10%	38.2%	25.4%	22.9%
	<b>Grand Total</b>	<b>\$21,393,050</b>	<b>\$22,330,214</b>	<b>\$22,124,522</b>	<b>3%</b>	<b>-1%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	49.7%	55.8%	57.6%